App. F. IX-4

Previous References.

Sep no 663/40.

er References.

GE-136-48 C1,2...

1942 (G.7)

File No. 218-38

Serial Nos. 2.3(5) 4.

Preserve
Under
27/2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Nam.

P. HS
(F)

Part B for January 42

SUBJECT.

Rules regarding attachment ~~of pay~~ & allowances deducted from pay.

To The ~~I~~ G of Police.
No Fel 4139 D7 3rd January 1942.

States that subscriptions to state insurance (Official Branch) and state provident funds (both compulsory and optional) including the recoveries of state provident fund advances and income tax which are deducted from the ~~Sal~~ of Salary bills are ~~for~~ funds recognised by Govt for the purposes of Salary attachment.

H 41604 3rd/42 Dy to the comptroller.

R. Bhonda
12-1-42

ACT No. XIII OF 1938.

(PASSED ON THE EIGHTH DAY OF JULY 1938.)

(Amended by Act No. IV of 1940.)

An Act further to amend the Code of Civil Procedure, 1911, for certain purposes.

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1911, for the purposes hereinafter appearing; it is hereby enacted as follows:—

1. This Act may be called the Code of Civil Procedure (Amendment) Act, 1938. Short title.

2. In the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1911,— Amendment of section 60, Act III of 1911.

(*a*) For clauses (*h*) and (*i*), the following clauses shall be substituted, namely:—

"(*h*) the wages of labourers and domestic servants, whether payable in money or in kind; [ ]

*(*h a*) wages and salary of all employees other than labourers and domestic servants, to the extent of the first fifty rupees and one-half the remainder of such salary; *

(*i*) the salary of any public officer or of any servant of a railway company or local authority to the extent of the first fifty rupees and one half the remainder of such salary:

Provided that, where the whole or any part of the portion of †wages and salary liable to attachment under clauses (*ha*) and (*i*)† has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree;"

[—] Certain words were omitted by Act IV of 1940.

— Added by Act IV of 1940

†—† Substituted for the words "such salary liable to attachment" by Act IV of 1940.

(*b*) For clause (*k*), the following clause shall be substituted, namely :—

"(*k*) any allowance forming part of the emoluments of any public officer or of any servant of a railway company or local authority which the Government may by notification in the official Gazette declare to be exempt from attachment, and any subsistence grant or allowance made to any such officer or servant while under suspension."

(*c*) The *Explanation* at the end shall be renumbered as *Explanation* 1 and to the *Explanation* so renumbered the following words shall be added, namely :—

[ ]

(*d*) After the *Explanation* as so renumbered, the following *Explanation* shall be added, namely :—

"*Explanation* 2.—‡ In clauses (*ha*) and (*i*) 'wages and salary' mean the total emoluments calculated on a monthly basis, excluding (i) deductions declared by Government by notification in the official Gazette to be exempt from attachment, and (ii) any allowance declared exempt from attachment under the provisions of clause (*k*), derived by a person from his employment whether on duty or on leave.‡"

Retrospective effect.

3. The amendments made by section 2 shall not have effect in respect of any proceedings arising out of any suit instituted before the first day of July nineteen hundred and thirty-eight.

[—] Certain words were omitted by Act IV of 1940. Item (*ha*) has also been added after item (*h*) in this explanation.

‡—‡ Substituted for the original explanation by Act IV of 1940.

Price: 0-0-6

Printed by the Asst. Superintendent at the Government Branch Press, Mysore.

NOTIFICATION.

Order No. P. 5333—*Legis.* 41-39-1, *dated Bangalore, the 6th February* 1940.

Ordered that the accompanying Act further to amend the Code of Civil Procedure, 1911, which received the assent of His Highness the Maharaja, on the 30th day of January 1940, be published as Act No. IV of 1940, in the *Mysore Gazette* for general information.

C. SUBRAHMANYA AIYAR,
Secretary to Government,
Law Department.

ACT No. IV OF 1940.

The Code of Civil Procedure (Amendment) Act, 1940.

(*Received the assent of His Highness the Maharaja, on the 30th day of January* 1940.)

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1911, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Code of Civil Procedure (amendment) Act, 1940.

Amendment of section 60, Act III of 1911.

2. In the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1911—

(*a*) In clause (*h*) delete the words 'and salary, to the extent .... of such salary' and insert the following as clause (*ha*):—

"wages and salary of all employees other than labourers and domestic servants, to the extent of the first fifty rupees and one-half the remainder of such salary:"

(*b*) in the proviso under clause (i), for the words 'such salary liable to attachment' substitute the words 'wages and salary liable to attachment under clauses (*ha*) and (i);

(*c*) in *Explanation* 1, add item (*ha*) after item (*h*) and omit the words 'and in the case of salary other than.....it is actually payable;'

(*d*) for *Explanation* (2) substitute the following:—

"in clauses (*ha*) and (i) 'wages and salary' mean the total emoluments calculated on a monthly basis, excluding (i) deductions declared by Government by notification in the official Gazette to be exempt from attachment, and (ii) any allowance declared exempt from attachment under the provisions of clause (*k*), derived by a person from his employment whether on duty or on leave."

MIRZA M. ISMAIL,
Dewan.

Price 0-0-3

Printed by the Superintendent at the Government Press, Bangalore.

Rules re Attachment of Pay 5987 P 1938

General and Revenue Secretariat | G.F. File No. 218 T of 1938 | [App. F. III—2

Serial No.	
2	No 706/B2 dt 16.3.39 from the Comptr. solicits definite orders on the scope of Act. XIII of 1938 re attachment of pay in its application to certain allowances & emoluments. The previous draft amendment was sent to Law Secretary (Prof. Rev) with Dy. No. 2503 on 26.6.39. This is not yet received back. This may also be sent in continuation for favour of remarks on the application of the Act in reference to the points mentioned by the Comptr. The existing rules in Article 56 Beng. of C.S. Rs. Vol I were adopted to suit the previous "Attachment limit". Whether the recent raising of the limit affects the rules & if so, in what way, are points on which a legal interpretation of the Act by Law Secy. is necy. For favour of advice Addl Secy. Law Secy. WC 24/3

24/3.

331

NOTE—Contn. Sheet.

5987/G

File No. 3336/F of 193 .

General and Revenue Secretariat

A bill further to amend Sections 60 C.P.C is now placed before us entering R.A and L.C. Session. The question of issuing a correction slip to Article 56 B of the M.C.A code may perhaps be deferred pending the passing of the Bill into law

BKR
19.5

Asst Secy
Dy Sec for
WDC)

Finance)

A. Yes.
AG
23/5/39

...& REV. SECR. C-2-218-38
20 MAR 1939
3336
FINANCIAL BR.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 706/B.2. *Bangalore, Dated* 16th March *1939.*

FINANCIAL SECRETARY
20 MAR 19
GOVT.

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

A.N.Raghavachar, Esq., M.A.,
Financial Secretary to Government,
Bangalore.

Sir,

Revised Rules regarding Attachment of pay.

2503

In continuation of this office letter No.524/B.ii. dated the 16th January 1939 on the above subject, forwarding for approval, the draft of a correction slip proposed to be issued to Article 56(B) of the M.C.A.C.Vol.I (Page 58), I have the honour to submit herewith for approval, the draft of another correction slip which has since been found necessary in this connection, and to state as follows:-

2. Under Note 3 to the above Article "subscriptions to funds recognised by Government, deductions for which appear in salary bills, and recoveries of incometax should be excluded from the aggregate salary for the purpose of attachment by a Civil Court". This concession has not been specifically mentioned either in the old set of rules on attachment contained in section 60 of the Civil Procedure Code or in the new set of rules contained in ~~Article~~ Act No.XIII of 1938 published on pages 159 to 161 Part IV of the Mysore Gazette, dated the 28th July 1938. It is however presumed that the above concession noted in Note (3) to Article 56(B) of the M.C.A.C.Vol.I is based on section 60(1) of the Civil Procedure Code referred to in note (1) under the same article, and that it will continue even under the new rules under clause 60(1) (K) of the Act No.XIII of 1938 referred to above.

3. It may also be stated in this connection that a doubt is felt whether some allowances such as Duty Allowances to be treated as

exempt

exempt from attachment. Before rules 4 and 5 of Article 26 M.S.R. were deleted by correction slip No.17 as per G.O.No.Fi.5378-437 S&A.193-33-4 dated 10th March 1934, the duty allowance was included under "Salary" and was subject to attachment under article 56(B),M.C.A.C.Vol.I. From the date the above Government order was passed, duty allowance is not being taken into account for purposes of attachment as it does not form part of "Salary". As however, under the Explanation (2) to para 2(d) of the Act XIII of 1938 referred to above, the term salary is defined as the total monthly emoluments, excluding only such allowances as are declared exempt from attachment by Government, a doubt is felt as to what allowances are to be treated as exempt from attachment and whether Duty allowance should or should not be taken into account for purposes of attachment under the revised rules. The term "emoluments" as defined in Articles 322 of the M.S.R. for purposes of pension or gratuity does not include Local allowance Duty or Deputation Duty allowance, House Rent allowance or compensation for dearness of provisions. Since however, according to para (1) of the above Article the definition of emoluments given therein is applicable only to the rules in the M.S.R. relating to the grant of pension, the doubt is felt whether the definition of "emoluments" given in the above article may be adopted for purposes of determining the attachable salary under the new rules, without an authoritative ruling from Government. If this definition is adopted, duty allowance will not be subject to attachment under the new rules. The same doubt is also felt regarding local and other allowances.

I therefore request that clear orders of Government may kindly be communicated regarding the allowances and deductions from bills which are exempt from attachment under the new rules so that suitable correction slips may be issued to the M.C.A.C.Vol.I. for the guidance of all departmental officers.

I have the honour to be
Sir,
Your most obedient servant,

M. Viraraja Ms

Comptroller

KR)

Memo of corrections to the Mysore Civil Account Code, Volume I.

Page 58 Article 56(B)

Add the ..... a sub para of clause (b) of the above article.

"In the case of suits instituted on or after the 1st July 1938, leave allowances are not exempt from attachment, whether such allowances are equal to or less than "Salary"

M. Venkataja Iyengar

Comptroller.

G.A. 218. 38-1. 4725/P

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCIAL 2503 23 JAN. 38 GEN'L & REV. SECTT.

No. 524/BII Bangalore, Dated 12th January 1939.

FINANCIAL 23 JAN. 1939 GOVT. OF MYSORE

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

A. N. Raghavachar, Esq., M.A.,
Financial Secretary to the Government of Mysore
Bangalore.

Sir

Revised Rules regarding attachment of Pay

I have the honor to invite your kind reference to Act No.XIII of 1938 published on page 159 to 161, Part IV of the Mysore Gazette dated the 28th July 1938 on the above subject, and to -- forward herewith, for your approval, the draft of a correction slip proposed to be issued to Article 56 (B) of the M.C.A.C. Vol.I. As the correction slip to the Code has to be issued urgently for the guidance of all drawing officers, I request that it may be -- kindly approved very early.

I have the honor to be,
Sir,
Your most obedient servant,

M. Viraraja Urs
Comptroller.

1. The amendment is in order.
(It could even have been issued by the Comptr. himself on the authority of the Act.).
2. Draft Subd.
3. May perhaps come after Scrutiny by the Law Secy also
4. Secy, Law
5. Asst Secy, Law
259
Law

Serial No.

6. The proposed ~~amended~~ para (aa) does not fully bring out all the implications of the amendment to Section 60 C.P.C. The amended Section empowers the Government to exempt any allowance forming part of the emoluments of any public officer any subsistence grant or allowance made to any such officer while under suspension. It also allows the attachment of leave allowances of future debts which was hitherto exempt from attachment. I would therefore suggest the amendment of para (aa) as follows:-

"In respect of any proceedings arising out of any suit instituted on or after the 1st July 1938, the following particulars shall not be liable to attachment, namely:-

(1) the salary of any officer to the extent of the first fifty rupees ... ...

3 Revised rules for attachment of pay

File No. 218 2503/37 of 193 8. General and Revenue Secretariat

and any subsistence grant or allowance made to any such Officer while under this provision -

Note - In clause (1), 'Salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provision of clause (2) derived by a person from his employment whether on duty or on leave. "

BKR 20.3

Asst Secy)
7.

C 27/3/37

8. A bill further to amend Section 60 C.P.C is to be placed before the Revising R.A and L.C Session. The question of issuing Corrected Slip to Article 56 B of the M.C.A. Code Vol I may therefore be deferred pending the passing of the bill into Law.

BKR 19.5.37

Asst Secy
For Sec
Wpc.
9. Opn 21/5

For Sec)
10. A. Yes
21/5/37
CW

P for

4222-39
pBy

Noted and returned with compliments.

P.S. Krishnaswami
Deputy Comptroller
1-9-39.

1/9/39

Gen
4/9
By.

To me Protection Branch, for favour of stating the decision.

By
17/1
(40

The Report of the Select Committee and the Bill as amended by it will come up before the L.C. on the 22nd and may be passed by it.

By
19.1.
Sec

(Sec Emc Bd) The passage of the Bill, Mro' L.C. & the publication of the Act may be awaited

By
19/1/40

By
19/1

By
19/1

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GEN. & REV. SECRETARIAT. 753 26 AUG. 1939 FINANCIAL BRANCH.

Comptroller's Office, Bangalore,

No. 147/B.2. Dated the 23rd August 1939.

FINANCIAL SECRETARIAT, 25 AUG. GOVT. OF MYSORE

A.N.Raghavachar Esq., M.A.,
Financial Secretary to Government,
Bangalore.

Sub:- Revised rules relating to attachment of pay.

Sir,

I have the honour to invite kind reference to this office letter Nos.524/B.2 dated 11th January 1939 and 706/B.2 dated the 14th March 39 on the subject noted above and request the favour of an early reply in the matter.

I have the honour to be,
Sir,
Your most obedient servant,
M. Venkataraja Urs
Comptroller.

This is in a Select Committee Stage. May be sent to Comptl. office, if necy. for perusal & note.

The position has already been explained in the U.O. note above. The passing of the Bill into law is awaited

G.R. Ramaiya
For Fin. Sec.
30/8

Comptroller, etc.

m/j.

3336 COMPT. OFFICE 30 AUG. 1939 BANGALORE

P.T.O.

Revised rules for attachment of ₹

General and Revenue Secretariat | File No. 2503 - H 32-6 of 193 . 753 4 [App. F. III—2

Serial No.

D. 3836

11. This & the linked file may, if approved, be sent to the Comptr. in favour of note 1 & thereafter and then kept in Secs

GS 26/5 MVK.

12. Comptroller, with Comptr's, for kind information.

By order
[illegible]
for Secy.

53/BII 26/5

COMPTROLLER'S OFFICE 863/Spl. 25 MAY 1938 BANGALORE

329/BII d/27/5/38.

13. Noted and returned, with compliments.

[illegible]
for Comptroller
27-5-38.

838/Spl

FINANCIAL SECRETARY 29 MAY 1938 GOVT. OF MYSORE

Secs Bill 1938

14. This may be kept in Secs & put up after the Bill becomes Law

GS 30/5 MVK

MVK 7/6

7/6

15. To the protection branch, for favour of noting the further action taken in the matter.

Rs. 297.

16. A Bill further to amend the Code of Criminal Procedure (Mysore) was introduced in the Legislative Council at its last session and has been referred to a Select Committee

GS 26.7.39

17. The Legislative Bill

Secs Bill becomes Law ordered to be put up

7/11

NOTE—Contn. Sheet.

WD 0544—GPB—30,000—29-38

5585/1939

153.

File No. of 193 . General and Revenue Secretariat

18. To the Protection Branch for favour of putting up a Copy of the Select Committee Report & the amended Bill.

24/2

19. The Bill further to amend the Code of Civil Procedure has since become law and has been published as Act IV of 1940 in the Gazette of the 8th instant.

Yes Encl Bill

26.2.40

20. A Copy of the Act is sent.

Flag J.

The Complainant's attention may be invited to the above reference & he may be requested to propose revised memo of Corrections in M.C.A.C. Draft of Code

28/2 29.2

21. 1/3

22. Yes.

23. To Typing Section.

3/3 4/3

No. H. 5566/S.7.2/8.29-3 of 5.3.1940.

Yes

request to send up copy of Corrections in C.A. Code.

Complainant.

TYPING SECTION - 4 MAR 1940 GOVT. OF INDIA

4985

General and Revenue Secretariat | File No | of 194 . | [App. F. III–2

Serial No.

858/B.2 ~~Secs. 40 draft~~ Comptr
forwarding draft Corrections & hints to M.C.-Rs
re Attachment of Pay.
25. will first be sent to Law Branch
with reference to the legal observations
in the Margin of P.U.D.

7/6/40 — 26. Cpl 7/6

Asst Secy. Law W.C.

27. The observations made by the Secy on
the margin of P.U.D are not very legible. It is
requested to write the objections on the back sheet for
reference.

Asst Secy Fin Branch W.C. — 3 10/6/40 Cpl

28. Please see the transcript at flag D. — 12/6 — 3. Cpl 13/6 — for Asst Secy Law W.C.

30. Answers to the queries of the Fin Secy. on the margin of the P.U.D:— It is separately marked 'B'

31. 1st & 2nd:- The objection of the Comptroller in the 2nd Para of the P.U.D is correct. There is not much reasonableness in it, & no confusion would be caused. 56(B) may remain as it is, but 56(C) requires a change — & it may read as follows:—

32. 56(C) — "In respect of any proceedings arising out of any Suit instituted on or after 1st July 1939

NOTE—Contn. Sheet.

Serial No.

(The attachable portion of the salary is determined by the formula $(x-y)-\left(\frac{x+50}{2}\right)$, 'x' stands for gross salary & 'y' stands for amounts, declared by Govt to be non-attachable, & which are compulsorily to be deducted from the gross salary. To illustrate, if a person's gross salary is ₹200/- & he pays towards insurance etc ₹30, then the portion available for attachment would be $(200-30)-\left(\frac{200+50}{2}\right)$ =

$170-125 = ₹45/-$ ")

Note (1) may be deleted

Note (2) may be re-numbered as Note 1 & it may remain. (A man under suspension is not entitled to draw any salary – but he may be given Subsistence allowance – vide Rules 116 & 117 of Leave Rules – & then such Subsistence allowance is non-attachable).

36. Query No 3 :–

'Salary' is not defined as such in the C. P. Code, but per Explanation-2 of Sec 60 of the C P Code, it means total monthly emoluments calculated on a monthly basis. Rule 26 (b) of the Leave Rules defines 'Salary'. As for C. P. Code Salary means Pay + all allowances calculated on a monthly basis, which a person gets as per his appointment, i.e. duty, local, & other allowances, & these, have to be treated as Salary for purposes of attachment of pay, unless declared by Govt to be exempt from attachment.

34. Query No 4 :–

Subsistence allowance.

5585/6

Serial No.

proven to a person, then such dispensation, as at 'Salem' as such, it is declared to be non-attachable must be amended Act 3 1938— this is applicable any & proceedings arising out of suits filed on or after 1.7.1938.

Law Secretary) 3 12/7/40

35- I agree with the above views. Until the Section 60 of C. P. Code is suitably amended by deleting the clause (3) relating to the applicability of the amendments to suits filed subsequent to 1-7-38, the benefits conferred by the amendment are lost to many judgment debtors. This is a matter for early legislation.

A

Hm 2 17/7/40

Bor Secy Fin Branch Wre) 3 17/7/40

36. Agd 18/7

Fin. Secy

37. A. This is a matter for immediate action pursuit in the Law Secretariat / the Cabinet must be informed about the modification amendment & the C. A. C may proceed with final enactment legislation & bills may be passed

Agd 19.7.40

NOTE—Contn. Sheet.

SECY. LAW DEPT. 12 JULY 1940 GOVT OF MYSORE

Revised rules re: attachment of pay 285/40

4985

Cr. File No. 218 of 1938.

General and Revenue Secretariat.

Serial No.

38. Draft Bunup.

28/7/1940

By

39 Draft to Comptroller put up on lines indicated.

After issue of this, the file will be sent to the Law Secrett. for necessary action re: amendment of the C.P.C.

28/7

Sd/-

40 Yrs.

41. Sd/- 28/7

A

5.7.40

No. 7483 dt 29-7-40 to the Comptroller intimating that the issue of Correction Slips to M.C.P.C. may be deferred till the matter is finally settled.

If this may now be forwarded to Law Secretariat for necessary action.

28/7

29.7

dt 3 for favour of further action re: A.

Asst Secy. (Law)

30/7

785/6 10

General and Revenue Secretariat | File No. of 194 | [App. F. III-2

Serial No.

4th Here is an idea for amending Sec 60 of C.P.Code. The suggestion is to delete clause 3 of the 1938 Amendment. The orders of the court should be taken up now or not. If the amendment suggested is effected, then it will cause a lot of heavy loss to the decree holders. I think you feel that the amendment of clause 3 referred to above is not necessary.

Law Secretary. 3
30/7/40

1179/37

5th Sec.60 of C.P.Code was amended by Act XIII of 1938 By sec.3 of this Act, the amendment was made applicable to proceedings arising out of suits instituted after 1-7-1938. The British Indian Act also contains a similar limitation. This amended section was sought to be amended again in 1939. It was done through Act IV of 1940. In the Bill for Act IV of 1940, clause 3 on lines of sec.3 of Act XIII of 1938 was put in. But the Select Committee recommended its omission with a view to give retrospective effect to the amendment. With this omission, Act IV of 1940 was passed. So section 60 of the Civil Procedure Code remains amended by the two Acts of 1938 and 1940. The cumulative effect of these two amending Acts is that the benefits conferred on the debtors can be given effect to in proceedings arising out of suits instituted after 1-7-1938. Section 3 of Act XIII of 1938 attached itself to sec.60 in 1938 and this was not deleted by any provision

NOTE—Contn. Sheet.

Revised rules for attachment of pay

785/A

File No. of 194 .

General and Revenue Secretariat.

Serial No.

OFFICE OF THE FIRST MEMBER OF EXECUTIVE
AUG 2 1940
No 1457

in Act IV of 1940. It is only clause (h) of sec.60 of the Civil Procedure Code that was amended by Act IV of 1940 and the proviso to sec.60 put in by Act XIII of 1938 still remains operative and governs both the amendments. The discussions in the Legislative Council (Jan.1940) make it clear that the legislature intended to give the benefits of these amendments to all debtors irrespective of the suits being instituted before or after 1-7-1938, & the opinion of the Select Committee of the 1940 Bill has to be given effect to, Section 60 has to be amended by deleting S.3 of Act XIII of 1938.

P 22

A

I Member)

Hm 2/8/40

3/8/40

46 The Govt Advocate may also be consulted.

47 Personally I should prefer to leave the matter alone as it is for the present

Rlm 3/8/40

Hm 3/8/40

48 Yes file is forwarded with compliments to the Govt Advocate by favour of his Opinion on the portion marked 'A' above.

G.O. No. P 20 of 40 dtd 7/8/40

Dno. 128/40-G dt 7-8-40

A Rowlands
Govt Secy (Law)
6/8/40

Serial No.

No. Dn. 17 40 24 Dy 21.8.40

CHANCE OF TIME FIRST ASSISTANT OF COUNCIL AUG 23 1940 No 926

49 returned with compliments.

50 I do not think old judgment-debtors should be allowed to earn benefits simply because they dodged paying the decree-holders for a longer time till the legislature stepped to relieve the more recent acute distress.

51 I have a recollection that the point raised by the Law Secretary in his note dated 2.8.1940 was discussed by me with the then Law Secretary (Mr. C. Subrahmanya Iyer) and very likely with the learned Member in charge of the Bill. There was strong opposition to the Bill being made applicable to any decree passed in any suit prior to the Bill becoming law, the opposition being ~~passed~~ based on the incorrect but very popular and familiar view that even the procedural Statutes should not have retrospective effect, while on the other hand, there was an equally strong current in favour of affording relief to all litigants irrespective of the length of their experience with courts.

52 A golden mean, if I may say so with respect, was struck to meet both the views. There was a heavy rush of suits in the K. G. F. and other industrial areas to deprive the poor labourers of the intended benefit. So, the year had to be put back. At the same time, it was intended that such suitors who had been putting obstacles from a long time in meeting the claims of their creditors should not be encouraged. The Act which, as passed, meets the situation very well, need not in my opinion, be interfered with.

Mark Nallamuthu Government Advocate.

SECY. LAW DEPT. Law 22 AUG. 1940 GOVT OF MYSORE

H/20.8.1940.

53 For kind perusal of Minister 23/8/40

54 24/8/40

NOTE—Contn. Sheet.

13

4985

786

File No. of 194 . | General and Revenue Secretariat

Serial No.

55 As no action is to be taken by this amendment & see 60 of C.P.C. 1908 the intention of Govt is that a Bill as passed is sufficient to fulfil any obligations & the Finance Dept for further action.

Law Secy) 3 28/8/40

1650 28/8

56 Hm 2 26/8/40

Bd Secy Fin Branch WJC) 3 28/8/40 By

57 The Law Dept may now be requested to suggest replies to the Comptr's points in his letter dt 30.6.40 & to state if the draft Amendments at O. as also 28 or if any modification is necy.

28/8 30/8 By

58 Law Dept) 31/8

57 yes. AD 4/9/40 ava

Land Dept)

60 In answer to the note 'A' above, attention is kindly drawn to my opinion contained in paras 30 & 34 of this file.

61 I now turn to the P.O.D. (vs) the Comptroller's letter dated 30.5.40, & my

P. 4. D

A

Serial No.

answers to the questions raised therein are as follows:—

Para 2 of the P.W.D.:—

62 It is correct to say that there should be two sets of rules — one for proceedings prior to 1st July 1938, & the other for, on & after 1st July 1938. Hence the old Rules may stand, as they apply to cases prior to 1st July 1938, & they may be marked as 56(b). For the new Rules, they may be numbered as 56(c). In Flag 'O' — Rule 56(c) is framed & it may remain as Rules 56(c).

Para 3 of the P.W.D.:—

63 The Comptroller suggests that in view of the 2nd Amendment of Act IV of 1940, the formula, to arrive at the attachable amount, should be $x - y - 50/2$ where x represents the gross Salary & 'y' the deductions.

'X' vide Railway Secretariat File No 222 GL of 1938-39-40, kept below, for the decision & another Decision 3

'X' As for the view of the Advocate General of India (Flag 7), with whom the C. Subramania Iyer also agreed (Flag 8), the formula & sketch for attachable amount has to be calculated, is $(x - y) - \left(\frac{x + 50}{2}\right)$. This question came up for discussion on 26.9.39, & I gave my view (vide Para 51)(Reverse of Flag E), which was supported again by the C. Subramania Iyer, the then Law Secretary.

64 The substantive portion of the Govt. of

NOTE —Contn. Sheet

15

File No. of 19 . | General and Revenue Secretariat.

Serial No.

Civil Procedure does not mention Salary, but states that movable belonging to judgment debtor over which he has a disposing power, is liable to attachment.

65 By Explanation 2 of the 1940 Act is read, it is found, that Salary mentioned in Proviso (ha) & (i) means, total monthly emoluments, minus the notified deductions. So, if a person draws a Salary of ₹ 200/- & he has to pay ₹ 25/- towards Provident Fund, Insurance etc, then he gets in his hand only ₹ 175/- hence his Salary (ie) it is only over ₹ 175/- that the person has a disposing power - & that amount is attachable. But proviso (he) & also (i) of Sec 60 (1) gives further relief to the judgment debtor. These provisos are to the effect that further deductions have to be made from ₹ 175/- (a) first ₹ 50/- & then 1/2 the remainder (ie) 175 - 50 = 125 & 1/2 of 125 = ₹ 62-8-0. So from ₹ 175, we have further to deduct ₹ 50 + ₹ 62-8 = ₹ 112-8-0 Thus the amount to be attached would be ₹ 175 minus ₹ 112-8-0 = ₹ 62-8-0. So if a person's pay Salary is ₹ 200/- & notified deductions are ₹ 25/- then his amount available for attachment is ₹ 62/8/-

66 Thus, if the pay Salary is ₹ 200/- then what are the deductions to be

Serial No.

...mere? First, multiplied deductions (as for Explanation 2) ...other deductions as for proviso (ha) or (i) (ii) ₹25+ ₹50 + ₹62/8/ = ₹137-8-0. & ₹137-8-0 is deducted from ₹205/- the amount attachable is ₹62/8/. So the formula ought to be as follows:-

A | (x-y) - (x-y+50)/2 | B. ?

which is not the same as (x-y) - (x+50)/2 | B.

67 In the formula approved by the Law Secretary, the sum of ₹50/ is deducted from the gross salary & not the net salary. The doubt is whether such a deduction is in accordance with Sec 60(1) proviso (ha) & (i) read along with Explanation II of the C.P.Code.

68 On further consideration of Explanation II of Sec 60(1) of the C.P. Code read along with the provisos (ha) & (i) & the Section I am inclined to think that the formula now suggested by me seems to be correct.

69 If need be, the Govt Advocate may be consulted.

Law Secretary 3/4/1940

2613/4/40

The Railway Secretary's file is marked below.

3/4/1940

70 The Govt Advocate may be consulted.

4/10/40

71 The file is sent with compliments to the Govt Advocate for forms of advice if the formula at 'A', to arrive at the attachable amount is correct or the formula at B & suggested by the Advocate General is

NOTE—Contn. Sheet.

17

4955/40

785 pp 40

File No. of 194 . | General and Revenue Secretariat

Serial No.

Ex. O.No.p 368/40 dated 5/10/40 FDN 281/40 Cot dy 5-10-40

Desai is correct. In the view of the Advocate General Desai please see the linked Secretariat file at Flag F — the view has been adopted by us at Flag(9) Para 28 & 30 & at Flag E reverse Para 5?. Favour of early return is requested.

L. Bowring
Asst. Secretary
Law Dept
5/10/40.

7V

The points raised in the letter of the Comptroller dated 30th May 1940 have all been decided by the Government in another file, (Railway Secretariat file No.222/O.L. of 1938-39-40) Vide: Railway Secretary's letter No. R.S.48, dated 8th/9th July 1940, addressed to the Auditor, Mysore State Railway, Mysore, and copy sent to the Comptroller also for information.

Rec'd 4-0-41

7B The file is, therefore, returned with compliments.

Government Advocate.

H/29.11.40.

7A Finlay MC.

Hm 31/12/40 JMW 31/12

8/1/41

7C Dr. the Comptr. with Compts. In favour of note & Secy. further action. & Return D. file. 2/1/41 M.O. 67/1

Please also see 2nd linked file. GS. 218-38.

Ro.

B.11

LAW DEPT.

CONTROLLER'S OFFICE, BANGALORE
7 JAN 1941
412/SH
SPECIAL SECTION

7/1/41

Comptroller's Office | File No. 4985/41 of 193 .

14

Serial No.

No. 409/spl dated 30-1-41

U.O. No. 419/B.2. 29-1-1941.

76

Returned with compliments.

7) Specific orders of Government on the several individual points raised in this office letters Nos. 706/B.2 and 858/B.2. dated 16-3-1939 and 30-5-40 may kindly be communicated.

M. Viraraghavulu
Comptroller.

78

The points on which the Comptroller requires separate elucidation are :-

Points

Notes

Ltrs. Letter 706/B2 16-3-1939.

1. Subscriptions to funds recognised by Govt, deductions in which appear in Salary Bills, & recoveries of Income Tax to be excluded from the aggregate salary for purposes of attachment

The Compte wants it to be made clear if the Concession applies under the new rules also. The answer is apparently in the affirmative. Vide Act. IV of 1940. (Civil Procedure Amendment Act) Section 2 (d) which the funds deductions are that are to be exempt shall to be specified after notifying them under the aforesaid Section

Yes; Compulsory P.F. or Govt. Life Ins. (G/I (Rs) & I Tax recs. which have to be notified

2. Whether duty allowance forms portion of the attachable limit though it is not part of salary under F.R.S.R., & whether the definition of "Emoluments" in Art. 322 F.R.S.R may be adopted for determining the attachable limit

This is part of salary for purposes of Art. IV.

The duty allowance is not to be exempt unless it is declared under Section 2 (d) of Act. IV of 1940. Otherwise it is part of salary. The answer to the second part is perhaps in the negative as F.R.S.R cannot apply.

Note— Contn. Sheet.

4985/40 798/6

File No. of 193 . Comptroller's Office

Serial No.

3. The allowances & deductions from Bills to be regarded as exempt from attachment to be specified.

Unless allowances are specifically notified as exempt, they have to be regarded as part of Salary. But the fixed deductions etc have to be specified.

may be notified as in para 1 above JHJ 11/2 CPR

Letter of 30.8.40

4. Is it perhaps not necessary to have two sets of rules in the Acct Code, for suits filed before & after 1.7.38.

The answer is perhaps in the affirmative in view of the decision in the Tek Vide also para 62 of rules above JHJ 11/2 CPR

5. Definition of the term "Salary". An official Notification to issue specifying the deductions & allowances excluded from Salary for purposes of attachment. Are voluntary Subscriptions towards Insurance, P.F. etc. exempt.

Definition in Section 2 (cl) of Act. IV of 1940. Such a Notification as asked for is perhaps necessary.

may be notified JHJ 11/2 CPR A HSq)

Whether the exemption shall the Subsistence allowance enjoyed in applicable only to suits filed on or after 1.7.38 or even prior to that date.

7) May be sent to Accs Deptt for info. A

8) (The issue of a notification specifying the deductions exempt from attachment appears to be necessary.) 2 to go again

9) Law Secy with bills for (8) JHJ 11/2 Dy Secy) HSq) JHJ 11/2 7/2/41 82) Hrm 2 Tek 12/41

COM.50.N.1,000.28-3-34

Serial No.

83.) Comment on the Note put up by the Fin. Dept:—

84) By Act IV of 1940, Some parts of Sec 60 of C.P. Code are further amended — after including these amended parts of Sec 60, in Act XIII of 1938. — Sec 60 has to be read as a whole.

85) The 1st Note of the Fin. Dept. refers to 2 (a) of Act-IV of 1940, which shows what are the deductions to be given effect to from "total emoluments" — these deductions are to be specifically mentioned by the Fin. Dept — in their Notifies.

A

86) 2nd Note — Duty allowance also is to be included in "total emoluments" — but it is to be exempted from attachment, it has to be notified (vide 2 k of Act-XIII of 1938 — & also vide Note 33 in the Note sheet).

87) 3rd Note — answer is as in the above under 1st Note above.

88) 4th Note — These must be two safeguards — vide No 62 in the Note sheet.

89) C 5th Note — Voluntary Subscriptions towards Insurance Prov Fund etc may be notified. As to pay & Salary see Note 33.

90) 6th Note — Subsistence allowance to a person under suspension, is of 2 k of Act XIII of 1938 is exempt from attachment — & this applies, as for clause 3 of Act-XIII of 1938, only to Municipal proceedings arising out of Suits filed on or after 1st July 1938.

Law Secretary. 3 27/2/41

5973/27/2

NOTE—Contn. Sheet.

91) Hm 2 17/3/41

M/Secy Fin Branch 3 17/3/41

in Sec

4985

File No. of 194 . | General and Revenue Secretariat

Serial No.

92) 'B' above may be approved. As for 'A' & 'C' the Compt may be requested to suggest the deductions etc. to be notified as exempt with reference to the existing practice.

93) The Compt may also kindly note the Law Deptt's answers to the points raised by him. Vide Para 7 above.

The file may be sent. U.O.

19/8/41 94) To Compt for favour of remarks on Law Deptt's comments. JLJ 20/3

Bz

No. 613/spl dated 28-4-41)

U.O.No.436/B.II. dated April 1941.

Returned with compliments.

95) According to the procedure obtaining in this office, subscriptions to the Mysore Government Life Insurance Fund (official) and the State Provident Fund (Compulsory), which are funds recognised by Government, and recoveries towards Incometax are treated as exempt from attachment. It does not appear desirable to exempt optional subscriptions to the insurance (Public Branch) and State Provident Funds etc., as this would facilitate putting off the claims of a creditor.

96) It is not clear whether it is the intention of Government to adopt the formula $(x-y-\frac{x \text{ plus } 50}{2})$ referred to in the note of the Law Secretary in para 63 or whether the formula (x-y-50/2) as suggested in this office letter No.858/B.ii. dated 30-5-1940 which agrees with the formula given on reconsidera-

tion

Rec'd 28/4/41 U.O. 75 B.II

B.II

CONTROLLER'S OFFICE, Bg. 582/spl 29 APR 1941 SPECIAL SECTION

FINANCIAL SECRETARY GOVT. OF MYSORE

Comptroller's Office

File No.

of 193

Serial No.

reconsideration of the Assistant Law Secretary in para 66 based on reasons given by him in para 65 of the above notes is tobe adopted for arriving at the attachable amount. A definite ruling on this point also may be kindly furnished.

by Comptroller.

KR/25-4

Law Dept may be Consulted again.

19/5/41

21/5

21/5

21/5

21/5/41

Law 178 6640

22nd May 1941.

Note—Contn. Sheet.

2413 p 41

File No. of 193 . | Comptroller's Office

Serial No.

not seem to be quite in accordance with law & so the plaintiff was refused to a district finding on points raised in my order. It is better that I should reconsider those points & give a finding on the formula suggested by me in the aforesaid order.

Law Secretary 3 22/5/41

8318 / 5/5

101) The formula $x - y - \left(\frac{x+50}{2}\right)$ gives greater relief to the judgment debtors and the Government have already decided to adopt it. There are not any strong reasons to reconsider the above decision. Further this view is in conformity with the opinion of the Advocate-General of India.

102) The voluntary subscriptions to the Public Branch (Insurance) need not be exempted. The case of the Provident Fund is different. No distinction need be made between the compulsory and the optional subscriptions and both these types may be exempted.

Minister / Law / Secretary

103) Hm 2 17/6/41

104) 8-7-41

3 17/6/41

Hm 2 8/7/41

Hm 3/11/41.

Asst Secy Fin 3 4/11/41

COM.50.N.1.000.28-3-34

REPRESENTATIVE ASSEMBLY
& LEGISLATIVE COUNCIL OFFICE.

Dated .....

This file was ordered to be linked to the Bill file re amendment of the C.P.C. re attachment of salary.

It will be sent to the Law if approval for any action re it is [illegible] to have it with the Bill file

3.11.41

Law Secy)

Asst Secy Law Dept)

3/11/41

3.11.41

4/11/41

Rules re Attachment of pay

General and Revenue Secretariat — G.F. File No. 400/40 4985/160 — of 194 — [App. F. III-2

460 i. 71/4

Serial No.

105) It is for orders whether the file may be sent to the comptroller unofficially to note the opinion of the Law dept as in para 101 or to await the amendment of the C.P.C. regarding attachment of salary.

A/

B/

17/11 Spm

106) I think it is necy to issue regular govt orders in the matter as per dept opinion

Sd) JDJ 18/11/41

107) A. may be ~~awaited~~ done in the ordinary course

B. may be awaited before final orders issued

Sd) 19.11.41

19 B 21/11/41

B.II

COMPTROLLER'S OFFICE, B
296/spl
20 NOV 1941
* SPECIAL SECTION *

108) To Comptr u/c for favour of information
No. 248/spl dated 6-12-41 JDJ 20/11/41
No. 409/B.II dated 6-12-41

24/11

109) Noted and returned with compliments.

M. Viswesvaraya Ms
Comptroller
24/11/41

Proposals No. 4 agreed to

110) If approved the issue of the amendment to the C.P.C may be awaited.

111) Yes JDJ 9/11

Spm 8/12

Sus

Pay 9/12

NOTE—Cont. Sheet.

WD 04155—GPB—55,000—23-10-41

Rules regarding attachment of pay

File No. 218 — 2423/X of 1938. — General and Revenue Secretariat

Serial No.

112 Reference is invited to paras 95 & 101 of 102 above (Full journal)

113 If approved the D.G.P may be informed that Subscriptions to Insurance fund (Clerical Branch) and provident funds, including the recoveries of G.P.F advances and recoveries of income tax are the funds recognised by Govt for the purpose of salary attachment.

114 Submitted a draft for approval.

Law Secy — for perusal — 27/12/41

115

116 27.12.41

117

TO

The D.G. & police

No 4139 G.F. 218-41 38-4 47 3/1/1942

Intimating the funds recognised by Govt for purposes of salary attachment.

B

8/1/42

Appendix F G—1]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the 193 .

Date of issue 5/8

Signed by W.M. C.G.R

List of enclosures.....

Copied by 4/3/40

Examined by.....

Section C.7

File No. 218-38

Serial No. 3

No. 5376

To

The Comptroller & Auditor General

Sir,

With reference to your letters nos 524/B II dated 12.1.39 and 706/B.2 dated 14.3.39 ~~in connection with~~ re: revised rules regarding attachment of pay, I am directed to invite reference to Act No. IV of 1940 further amending ~~the~~ provisions of the Code of Civil Procedure, 1911 ~~applicable~~ in this behalf ~~(the Code as it is proposed to be amended by~~ and to request you to be so good as to send ~~forward~~ a revised draft ~~proposed amendments~~ of corrections that may be made to the Superior Civil Account Code, ~~for the approval of Government~~.

I have &c.

for Financial Secretary, Wales

WD 0563—GPB—30,000—6-1-39

4/3/40

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. R 5366/27.28.3-3 Dated, Bangalore, 5 March 1940.

From

The *Financial Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Comptroller to Government,

Bangalore.

Sir,

With reference to your letter Nos. 524/B.II dated 12th January 1939 and 706/B.2 dated 14th March 1939 regarding the revised rules regarding attachment of pay, I am directed to invite reference to Act No.IV of 1940 further amending the provisions of the Code of Civil Procedure 1911 in this behalf and to request you to be so good as to send for the approval of Government a revised draft of corrections that may be made to the Mysore Civil Account Code.

I have the honour to be,
Sir,
Your most obedient servant,

for Financial Secretary to Government.

HKR/2.

Appendix F G—1]

SUBJECT.....

.....

.....

Section G.F.

File No. 218-39

Serial No. 5.

Diary No. of letter replied to.....

No. H.743

To The Comptroller & Govt.

Sir,

With reference to your letter No: 858/B.2 Ds 30.5.40 proposing two ~~Corrigenda~~ Correction Slips to the M.C.A.C. Vol: I incorporating the revised rules of attachment of pay, I am directed to state that the question of amending Sec. 60 of C.P.Code ~~that the modification of amendments~~ the rule is finally settled ~~implementing legislation is taken up and passed~~

I have &c,

for Financial Secretary

General and Revenue Secretariat

( )

the 193 .

Date of issue 27.7.40

Signed by MM C.G.R

so as to delete clause (3) relating to the applicability of the amendments to suits filed subsequent to 1.7.1938, is under the consideration of govt. ~~and~~ The issue of correction slips to the M.C.A.C. may be deferred

List of enclosures ~~forwarded by you~~

Copied by.....

Examined by.....

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat.

Dated, Bangalore, 31 July 1940.

No. F 743

FROM

Financial
The/Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Comptroller to Government of Mysore,

Bangalore.

Sir,

With reference to your letter No.858/B.2. dated 30th May 1940, proposing two correction slips to the Mysore Civil Account Code Vol.I incorporating the revised rules of attachment of pay, I am directed to state that the question of amending Section 60 of Civil Procedure Code so as to delete clause (3) relating to the applicability of the amendments to suits filed subsequent to 1-7-1938, is under the consideration of Government The issue of correction slips to the Mysore Civil Account Code may be deferred till the matter is finally settled.

I have the honour to be,

Sir,

Your most obedient servant,

for Financial Secretary to Government.

be unreasonable

2 - I do not think it would be a workable arrangement and is likely to lead to Confusion

3. Why this doubt? What is 'Salary' in C.P.C and Payment Wages Act Code? Is there any difference?

4. Law Dept. What is paid for. Subsistence cannot be taken away. It is not salary

G. R. S. App. F VI—G 2]

SUBJECT .....

.....

..... Law Dept to be consulted .....

Diary. No. of letter replied to.....

General and Revenue Secretariat

( )

the *193* .

Section

File No.

Serial No.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue.....193

Read—

Signed by .....

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press?

(vi) published in the Gazette, Kannada Part ?

Order thereon.—No.

G.F. 218-39

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYOSRE.

No. 858/B.2. (Encl) *Bangalore, dated* 30th May *1940*

From

M. VIRARAJA URS, Esqr., B.A., B.L.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

To

A. N. Raghavachar, Esq., M.A.,
Financial Secretary to Government,
Bangalore.

GEN. & REV. SECRETARIAT. 4985 30 MAY 1940 FINANCIAL BRANCH.

Sir,

Correction slips to the M.C.A.C.Volume I, based on the revised rules of attachment of pay.

With reference to your letter No.Fl.5566/G.F.218-39-3 dated the 5th March 1940 on the subject noted above, I have the honour to forward herewith, for the approval of Government, two draft correction slips to the M.C.A.C.Vol.I and to state as follows:-

2. The revised rules of attachment apply only to proceedings arising out of suits instituted on or after the 1st July 1938, the old rules applying to suits instituted before that date. As there may still be some suits instituted prior to 1st July 1938 the execution proceedings in which are still pending, it appears necessary to retain in the M.C.A.C.VOL.I, the old rules of attachment of pay, along with the revised rules, for some time more. It is therefore, proposed to make it clear that the rules in Article 56(B), M.C.A.C. Vol.I apply only to suits filed before 1st July 1938 and the rules in article 56 (C) M.C.A.C.Vol.I now proposed to be introduced, to suits filed on or after the 1st July 1938.

3. According to the revised rules (Vide Act IV of 1940) "Salary" means the total emoluments calculated on a monthly basis, derived by a person on duty or on leave, excluding the deductions and allowances, if any, declared by a Government Notification to be exempt from attachment. In view of this, the method of calculation of the attachable amount intimated in the Railway Secretary's letter No.R.S.978 dated 5-10-39 (Fl.1085 dated 2-11-1939) to arrive at the attacha-

attachable amount requires, therefore, to be revised. The attachable amount under the revised rules can be arrived at by the formula X-Y-50/2 where X represents the gross salary and Y the deductions excluded from "Salary" for purposes of attachment. It is presumed that an official Notification will issue specifying the deductions and allowances which have to be excluded from "Salary" for purposes of attachment. In this connection, kind reference is also invited to this office letter No.706/B.2 dated the 16th March 1939 requesting orders of Government on (i) the definition of the term "Emoluments" (ii) whether Duty, Local and other allowances have to be treated as "Salary" or not for purposes of attahhment of pay and (iii) the deductions from bills which are declared exempt from attachment.

4. According to Note 3 to Article 56 (B), M.C.A.C.Vol.I, deductions towards insurance, provident fund and incometax are excluded from the aggregate salary for purposes of attachment. It is not clear from the existing rules whether voluntary subscriptions towards insurance, provident fund etc., have to be deducted from "Salary" or not in calculating the attachable amount. This point may kindly be made clear in the official Notification to be issued.

5. As per clause (K) of Section 60 of the Civil Procedure Code introduced by Act XIII of 1938, subsistenae allowance is exempt from attachment. As such a concession was not specifically mentioned in section 60 of the Code referred to above, as it stood prior to the introduction of the Act XIII of 1938, clear orders of Government are necessary as to whether this concession is applicable only to suits instituted on or after the 1st July 1938 or even to suits filed prior to that date.

I request you to kindly obtain and communicate early orders of Government on the points referred to above. Needful additions will be made to the proposed correction slips on receipt of Government orders on the above points before sending the correction slips to the press.

I have the honour to be
Sir,
Your most obedient servant,

M. Vinayaga Rao

Comptroller.

KR/29-5

Memo of corrections to the Mysore Civil Account Code Vol.I.

Page 58 Article 56(B)

Insert the following as the first sentence of the Article:-

"The following rules of attachment of pay apply to proceedings arising out of suits instituted before the 1st July 1938".

Page 58 Article 56(C)

Insert the following as Article 56 (C):-

"In respect of any proceedings arising out of any suit instituted on or after the 1st July 1938, the salary of an officer is exempt from attachment to the extent of the first fifty rupees and onehalf the reminder of such salary, provided that where the whole or any part of the salary liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree"

Note 1. - The term "Salary" means the total amoluments calculated on a monthly basis, excluding (i) deductions declared by Government by notification in the Official Gazette to be exempt from attachment and (ii) any allowance declared by Government to be exempt from attachment, derived by a person from his employment, whether on duty or on leave"

Note 2. - Subststence grant or allowance given to an officer while under suspension is exempt from attachment.

M. Venkataya Ths

Comptroller.

Tel. Address:
"POLICE"
PHONE No. 2108.

POLICE DEPARTMENT.

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

When replying please quote
AC.915/39-40

2100

Dated Bangalore 2nd December 1940.

FROM

The Inspector-General of Police in Mysore,
Bangalore.

FINANCIAL SECRETARY GOVT. OF MYSORE

To

The Financial Secretary
to the Government of Mysore,
Bangalore.

Sir,

SUBJECT: Funds recognised by Government for purposes of salary attachment.

In enclosing a copy of letter No.299/A.2, dated the 23rd January 1940, from the Comptroller to the Government of Mysore, Bangalore, on the subject, I have the honour to request you to kindly intimate the funds recognised by Government under Article 56 B Clause (b) - Note (3), M.C.A.C.Volume I, for purposes of calculating the net amount to be deducted in bills towards decrees for salary attachment received from Civil cases.

I have the honour to be,
Sir,
Your most obedient servant,

For Inspector General of Police.

Submitted:

1) The previous reference sent by the Comptroller in this case was referred to the Railway Secretary on 2/9/39 (vide diary no 756) and this has not been received back.

2) If approved the letter under reference will also be sent to the Railway Secretary for disposal.

3) I believe the matter has been disposed of. Please obtain the Railway Secrett. papers for reference ~~and also see~~

10/12

11/12

4) Railway Secretariat for kindly sending the file referred to above

12/12

12/12

RAILWAY SECTT: No. 20.69 Dated 13.12.40.

5)

13/12

Letter No.299/A2. dated 23rd January 1940 from the Comptroller to the Government of Mysore, Bangalore, to the Inspector General

With reference to your letter No.A.C.915/39-40 dated 26th December 1939 requesting to be intimated whether subscriptions paid to State Provident Fund (Optional) and the premiums deducted in the pay bills towards State Life Insurance (Public Branch) are included in subscription to funds recognised by Government under Art.56.B Clause (b) Note 3 M.C.A.C.Volume I for the purposes of attachment of salary of Government servants in accordance with the decrees of Civil Courts, I have the honor to state that the matter has been referred to Government and their orders are awaited.

==========

'Copy'

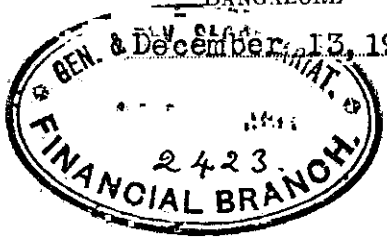
S.S. Angadi 30/11

For Inspector General of Police.

D. O. No. Ac.915/39-40

C. I. MACHIA, Esq.,
Headquarters Assistant to the
Inspector-General of Police in Mysore

BANGALORE
December 13, 1941.



Dear Sir,

With reference to your D.O.No.F1.1336 dated 28th August 1941 regarding funds recognised by Government for purposes of Salary attachment, I request you to kindly intimate when the orders of Government in the matter may be expected.

Yours sincerely,

H.V.Srikantiah Esq.,B.A.,LL.B.,B.Com.,
Deputy Secret , Finance,
Bangalore.

By 2423

Appendix F G—1]

SUBJECT.....

.....

.....

Section 8[illegible]

File No. 218-38

Serial No. 4

Diary No. of letter replied to.....

No. F' 4139

General and Revenue Secretariat

( )

the *19* .

To

The D. G. & police, in Mysore, Bangalore

Sir

Date of issue..... 3. 1. 41 .....

With reference to the Correspondence ending with your D.O. No. HC 915/39-40 & 13/12/1940 regarding funds required ~~by~~ by Govt for purposes & salary attachment, I am directed to state that subscriptions to State Insurance (Clerical branch) and State provident funds, (both compulsory & optional) including the recoveries of S.P.F advances and income tax and ~~the~~ funds which are deducted from the establishment and salary bills, are the funds required by Govt

Signed by ..... Asst. C.G.R.

List of enclosures.....

Copied by .....

Examined by .....

for the purposes of Salary attachment.

Thank Sir

JLN
27/1
for Financial Secretary

H 41140 of 3.1.42.

Copy of the above is forwarded with Compliments to the Comptroller for Favour of information and issue of necessary amendment to the Medical Code Vol I, with reference to his No cited above.

para 109

By order

JLN
27/1
for Financial Secretary

Rec
24/2

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat,

Dated Bangalore, 3rd January 1942.

No. 71 4139 G.F 218-38-4

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,
Financial Department.

To

The Inspector General of Police in Mysore,
Bangalore.

Sir,

With reference to the correspondence ending with your Demi official No.A.C.915/1939-40 dated 13th December 1941 regarding funds recognised by Government for purposes of salary attachment, I am directed to state that subscriptions to State Insurance (Official Branch) and State provident funds, (both compulsory and optional) including the recoveries of State provident fund advances and incometax which are deducted from the establishment and salary bills, are the funds recognised by Government for the purposes of salary attachment.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/- A.N. Raghavachar,

Secretary to Government,
Financial Department.

ORDER NO. F 4140

BANGALORE, DATED, 3rd JANUARY 1942.

Copy of the above is forwarded, with compliments, to the Comptroller, for favour of information and issue of necessary amendment to Mysore Civil Account Code Volume I, with reference to his unofficial note 409/B-2 dated 6th December 1941.

By Order,

for Secretary to Government,
Financial Department.

ACA/3.